## **Order**

## Michigan Supreme Court Lansing, Michigan

March 30, 2007

Clifford W. Taylor, Chief Justice

130542 130543 Michael F. Cavanagh Elizabeth A. Weaver Marilyn Kelly Maura D. Corrigan Robert P. Young, Jr. Stephen J. Markman, Justices

INTERNATIONAL HOME FOODS, INC., Plaintiff-Appellee,

v SC: 130542 COA: 253748

COA. 253748 Ct of Claims: 02-000081-MT

DEPARTMENT OF TREASURY, Defendant-Appellant.

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LENOX, INC.,

Plaintiff-Appellee,

v SC: 130543 COA: 253760

Ct of Claims: 01-018141-MT

DEPARTMENT OF TREASURY, Defendant-Appellant.

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On order of the Court, the motion for reconsideration of this Court's January 5, 2007 order is considered. In lieu of granting reconsideration, the January 5, 2007 order is amended to read as follows:

We REMAND this case to the Court of Appeals for a determination of whether there is a genuine issue of material fact as to the amount of plaintiff's tax liability. If so, the Court of Appeals may remand this case to the trial court for whatever additional proceedings it deems appropriate, including a determination of the actual amount owed.

We do not retain jurisdiction.

CAVANAGH, J., would grant reconsideration.



I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 30, 2007

lein C. Danis

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Clerk